



Small Business Self Employed

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

November 5, 2007

Control Number: SBSE-11-1107-056

Expiration Date: 03-14-2008

Impacted IRM: 11.3.1

MEMORANDUM FOR GOVERNMENTAL LIAISON & DISCLOSURE

FROM: Joseph R. Aceto /s/ *Joseph R. Aceto*
Director, Governmental Liaison & Disclosure

SUBJECT: Re-issuance of Interim Guidance on Faxing Tax Information Overseas

The purpose of this memo is to re-issue interim guidance on faxing tax information overseas in IRM 11.3.1. The faxing of documents to both taxpayers and their representatives in foreign countries would increase efficiency and reduce burden for compliance personnel (revenue agents, revenue officers and tax compliance officers) who work international cases.

GLD reviewed the precedent established in the State Department guidance at 5 FAM 530 Facsimile (FAX) Transmission and specifically at 5 FEM 532. Our conclusion is that tax information may be faxed overseas if the sender ensures the following:

1. The recipient's facsimile phone number is correct
2. The recipient is authorized to receive the information
3. The recipient is present when tax information is faxed to a number outside U.S. Government control
4. The information being faxed is accompanied by a fax cover sheet properly completed

The following language will be incorporated into IRM 11.3.1.10 at its next scheduled update:

"If operational requirements demand that sensitive but unclassified (SBU) information be sent by unclassified fax to overseas locations, the originator must carefully review the document and comply with the requirements contained in IRM 11.3.1.10, Facsimile Transmission of Tax Information. The transmission of SBU information must be restricted to the conduct of official U.S. business. The custodian of the information must ensure that the recipient's facsimile phone number

is correct, that the recipient is authorized to receive the information, and when faxed to a number outside U.S. Government control, that the recipient is present to receive the information.”

Please ensure that this information is distributed to all affected employees within your organization.

Source(s) of Authority: State Department guidance at 5 FAM 530 Facsimile (FAX) Transmission and specifically at 5 FEM 532.

Effect on Other Documents: This Interim Guidance Memorandum will replace SBSE-11-0106-005 issued on January 3, 2007 and will be incorporated into IRM 11.3.1 by March 14, 2008.

Contact: If you have any questions, please contact IRC 6103 Senior Tax Law Specialist Len Smigelski.

Expiration Date: March 14, 2008

Cc: www.irs.gov